



## Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact [support@jstor.org](mailto:support@jstor.org).

**DIGEST OF OTHER RECENT VIRGINIA DECISIONS.****Supreme Court of Appeals.**

Note.—In this department we give the syllabus of every case decided by the Virginia Supreme Court of Appeals, except of such cases as are reported in full.

---

POCAHONTAS, ETC., CO., INC. *v.* COMMONWEALTH *et al.*

Jan. 18, 1912.

[73 S. E. 446.]

**1. Licenses (§ 1\*)—Recordation of Conveyances—Taxation.**—A tax on the recordation of a deed of trust is a tax on the privilege of taking, on the terms prescribed by statute, the benefits of the registration laws, and not a tax on property, which is measured in its assessment and collection in the mode prescribed by statute.

[Ed. Note.—For other cases, see Licenses, Cent. Dig. § 1; Dec. Dig. § 1.\* 12 Va.-W. Va. Enc. Dig. 1017.]

**2. Licenses (§ 7\*)—Privilege Tax.**—A tax on a civil privilege is fixed as to amount by the classification of the persons or subjects required to pay the tax, and the Legislature may impose such a tax and fix the amount thereof and classify the subjects on which the tax is imposed so long as the classification is reasonable.

[Ed. Note.—For other cases, see Licenses, Cent. Dig. §§ 7-15; Dec. Dig. § 7.\* 9 Va.-W. Va. Enc. Dig. 310.]

**3. Licenses (§ 7\*)—Property Tax—Constitutional Provisions—"Tax."**—Const. 1902, art. 168 (Code 1904, p. cclxii), providing that taxes on property shall be uniform on the same class of subjects within the territorial limits of the territory levying the tax, applies only to a direct tax on property, and not to license taxes which do not admit of a tax strictly equal and uniform.

[Ed. Note.—For other cases, see Licenses, Cent. Dig. §§ 7-15; Dec. Dig. § 7.\* 9 Va.-W. Va. Enc. Dig. 307.]

For other definitions, see Words and Phrases, vol. 8, pp. 6867-6888, 7813.]

**4. Licenses (§ 7\*)—Privilege Taxes—Statutes—Classification.**—A statute, imposing a tax on the recordation of deeds of trust, assessed and paid on the amount secured thereby, and providing that on deeds of trust on the works of a railroad or other internal improvement company, partly within and partly outside the state, the tax shall be on such part of the consideration as the number of miles of line of the company in the state bears to the whole number of miles of the line of the company conveyed by the deed, places internal improvement companies, whose lines are partly within and partly without the state, in one class, and places all other grantors

---

\*For other cases see same topic and section NUMBER in Dec. Dig. & Am. Dig. Key No. Series & Rep'r Indexes.

in trust deeds in another class, and the classification is reasonable, and, where the tax is uniform on the same class, the statute is valid.

[Ed. Note.—For other cases, see Licenses, Cent. Dig. §§ 7-15; Dec. Dig. § 7.\* 9 Va.-W. Va. Enc. Dig. 307.]

**5. Licenses (§ 29\*)—Privilege Taxes—Statutes—Construction.—**

Under a statute imposing a tax on the recordation of deeds of trust to be assessed and based on the amount of bonds secured thereby, the tax on a deed of trust executed by a mining corporation on property partly within and partly outside the state to secure bonds is properly assessed on the full amount of the bonds secured without deduction for the property outside of the state.

[Ed. Note.—For other cases, see Licenses, Cent. Dig. § 63; Dec. Dig. § 29.\* 13 Va.-W. Va. Enc. Dig. 86.]

**6. Licenses (§ 29\*)—Privilege Taxes—Statutes—Construction.—**

Under the statute imposing a tax on the recording of deeds of trust based on the amount secured thereby, a tax on a deed of trust to secure bonds is properly assessed on the full amount of the bonds to be issued, and is not required to be limited to the amount of the bonds actually issued and negotiated at the time of the recordation of the deed.

[Ed. Note.—For other cases, see Licenses, Cent. Dig. § 63; Dec. Dig. § 29.\* 13 Va.-W. Va. Enc. Dig. 86.]

Appeal from Circuit Court of City of Richmond.

Action by the Pocahontas Consolidated Colliries Company, Incorporated, against the Commonwealth and another for the refunding of a part of a tax paid under protest. From a judgment for defendants, plaintiff appeals. Affirmed.

*Henry & Graham*, for appellant.

*The Attorney General*, for appellees.

---

JEFFERSON et al. v. GREGORY et al.

Jan. 18, 1912.

[73 S. E. 452.]

**1. Appeal and Error (§ 1136\*)—Affirmance—Ground.—**The decree of the circuit court dismissing a bill on the ground that complainants failed to establish the case as alleged will be affirmed, if the dismissal can be sustained on that or any other ground relied on by defendant.

[Ed. Note.—For other cases, see Appeal and Error, Dec. Dig. § 1136.\* 1 Va.-W. Va. Enc. Dig. 619, 623.]

**2. Judgment (§ 303\*)—Correction of Mistakes.—**Relief may be had

---

\*For other cases see same topic and section NUMBER in Dec. Dig. & Am. Dig. Key No. Series & Rep'r Indexes.